

November 29, 2005

Publication 1346 Part I - File Specification Changes #4

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes will be implemented December 6, 2005.

Attached are updated changes for:

ERC 0030	Revised to add Form 8915
ERC 0038	Revised to add Form 8914 and 8915
ERC 0134	Added two new bullets
ERC 0170	Revised SEQ number
ERC 0174	Deleted ERC
ERC 0178	Revised to add Form 5884-A and deleted "FNS"
ERC 0244	Deleted ERC
ERC 0618	Deleted ERC
ERC 0664	Revised second bullet by adding "Blank"
ERC 0684	Revised SEQ numbers and added Paper Document Indicator 7, 9 and 10
ERC 0720	Revised to add Form 5884-A
ERC 0722	Revised to add Form 5884-A and deleted "FNS"
ERC 0724	Revised field identification
ERC 0743	Revised to add SEQ 0703
ERC 0748	Revised Line numbers
ERC 1068	Added an exception
ERC 1069	New ERC
ERC 1120	Added new SEQ numbers 0435, 0445, 0447, 0451 and 0453. SEQ 0440 and 0450 were deleted.
ERC 1170	Revised SEQ number
ERC 1171	Revised SEQ number
ERC 1172	Revised SEQ number
ERC 1173	Revised SEQ number
ERC 1174	Revised SEQ number
ERC 1175	New ERC
ERC 1215	New ERC
ERC 1216	New ERC
ERC 1221	New ERC
ERC 1222	New ERC

Attachment 7 EIN Prefixes

EIN Prefix 69 and 70 were deleted

Attachment 11 Maximum Number of Schedules and Forms

Added 3 new forms (Form 5884-A, 8914 and 8915)

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0030	<ul style="list-style-type: none">o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". <p>Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.</p> <ul style="list-style-type: none">o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:<ul style="list-style-type: none">-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824 and Form 8853.-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.-Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 can not be present without Page 1.-Pages 2 and 3 are optional for Form 8582 but page 2 or 3 can not be present without Page 1.-Form 4136 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without Page 2).-Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713-Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.o For Form 1040, Pages 1 and 2 must be present (Exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0038	o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8839, Form 8862, Form 8863, Form 8880, Form 8901 , Form 8914 , Form 8915 , Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	
0134	o Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	-
	o Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	
	o Form 1040A - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	
	o Form 1040A - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	
0170	o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 (SEQ 0430) or Line 21 (SEQ 0453) from Form 4684.	
0174	o RESERVED	-
0178	o Form 1040 - When Specify Other Credit Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 5884-A , Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, Form 8864 , Form 8874, Form 8881, Form 8882 or Form 8896 unless Specify Other Credit Literal (Seq. 1010) contains "TRANS ALASKA".	-
0244	o RESERVED	-
0618	o RESERVED	-

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0664	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 0008) must equal either "O" or "Blank".	
	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "Blank", then the PIN Type Code (SEQ 0008) must equal "P", "S" or "Blank".	
0684	o Authentication Record - When the PIN TYPE Code (SEQ 0008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0153) or Paper Document Indicator 3 (SEQ 0156) or Paper Document Indicator 4 (SEQ 0159) or Paper Documents Indicator 5 (SEQ 0162) or Paper Document Indicator 6 (SEQ 0165) or Paper Document Indicator 7 (SEQ 0168) or Paper Document Indicator 8 (SEQ 0171) or Paper Document Indicator 9 (SEQ 0171) or Paper Document Indicator 10 (SEQ 0171) of Summary Record cannot be present.	
0720	o Form 3800 - When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 5884-A , Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8864 , Form 8874, Form 8881, Form 8882 or Form 8896 .	
0722	o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 5884, Form 5884-A , Form 6478, Form 6765, Form 8586, Form 8801, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, Form 8864 , Form 8874, Form 8881, Form 8882 or Form 8896 unless Specify Other Credit Literal (SEQ 1010) contains "TRANS ALASKA".	-
0724	o Form 3468 - If Current Year Credit (SEQ 0160) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.	-
0743	o Form 3800 - The following fields must be positive: SEQs 0020, 0030, 0040 , 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0135 , 0137 , 0139 , 0140, 0141 , 0143 , 0147, 0150, 0160, 0180, 0200, 0210 and 0703 .	
0748	o Form 6765 - If Subtract Line 3 from Line 2 - Sect. A (SEQ 0040), Subtract Line 12 from Line 9 (SEQ 0130), Subtract Line 20 from Line 19 (SEQ 0220), Subtract Line 29 from Line 27 (SEQ 0310), Subtract Line 31 from Line 27 (SEQ 0330) Subtract Line 32 from Line 30 (SEQ 0340), Subtract Line 34 from Line 27 (SEQ 0360), and Subtract Line 35 from Line 32 (SEQ 0370) cannot be less than zero.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
1068	<ul style="list-style-type: none">o Tax Form - If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".o Exception - When PYEI Literal (SEQ 1175) equals "PYEI" and Nontaxable Combat Pay Election (SEQ 1185) is significant, the prior year nontaxable combat pay amount must be used.
1069	<ul style="list-style-type: none">o Form 1040/1040A - When Earned Income Credit (SEQ 1180) and Additional Child Tax Credit (Form 8812) (SEQ 1192) are both significant, and the Hurricane Katrina election to use prior year earned income is made for one credit, the election must be made for both credits. The election is made when PYEI Literal (SEQ 1175) of Form 1040/1040A equals "PYEI" and 2004 Earned Income Indicator (SEQ 0019) of Form 8812 equals "X".
1120	<ul style="list-style-type: none">o Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0430, 0435, 0445, 0447, 0451 and 0453.
1170	<ul style="list-style-type: none">o Form 3800 - If Current Year New Markets Credit (SEQ 0540) is significant, then Form 8874 must be present.
1171	<ul style="list-style-type: none">o Form 3800 - If Credit for Small Employer Pension Plan Startup Cost (SEQ 0550) is significant, then Form 8881 must be present.
1172	<ul style="list-style-type: none">o Form 3800 - If Credit for Employer-Provided Child Care Facilities (SEQ 0560) is significant, then Form 8882 must be present.
1173	<ul style="list-style-type: none">o Form 3800 - If Current Year Biodiesel Fuels Credit (SEQ 0580) is significant, then Form 8864 must be present.
1174	<ul style="list-style-type: none">o Form 3800 - If Current Year Low Sulfur Diesel Fuel Credit (SEQ 0590) is significant, then Form 8896 must be present.
1175	<ul style="list-style-type: none">o Form 3800 - If Katrina Employee Retention Credit (SEQ 0705) is significant, then Form 5884-A must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
1215	<ul style="list-style-type: none">o Form 1040/1040A - When Exemption Amount (SEQ 0810) exceeds an amount equal to \$3,200 multiplied by Total Exemptions (SEQ 0355), Form 8914 must be present to substantiate the higher exemption amount.o Form 8914 - When Form 8914 is present, Net Total Exemption Amount (SEQ 0940) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A.
1216	<ul style="list-style-type: none">o Form 8914 - Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals.o If any field of a displaced individual's entry significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You.o Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
1221	<ul style="list-style-type: none">o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
1222	<ul style="list-style-type: none">o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the second Form 8915 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915. When both spouses are filing Form 8915, Form 8915 for the primary taxpayer must precede Form 8915 for the secondary taxpayer.

ATTACHMENT 7

EIN'S PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68;

-||

71, 72, 73, 74, 75, 76, 77;

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80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1	Form 4562	30
Form 1040A	1	Form 4563	2
Form 1040EZ	1	Form 4684	5
Schedule A	1	Form 4797	1
Schedule B	1	Form 4835	4
Schedule 1	1	Form 4952	1
Schedule C	8	Form 4970	1
Schedule C-EZ	1 per taxpayer*	Form 4972	1 per taxpayer*
Schedule D	1	Form 5074	1
Schedule E	15 **	Form 5329	1 per taxpayer*
Schedule EIC	1	Form 5471	1
Schedule F	5	Schedule J	
Schedule H	1 per taxpayer*	(Form 5471)	1
Schedule J	1	Schedule M	
Schedule R	1	(Form 5471)	5
Schedule 3	1	Schedule N	
Schedule SE	1 per taxpayer*	(Form 5471)	1
Form T	10	Schedule O	
Form W-2	50	(Form 5471)	5
Form W-2G	30	Form 5713	1
Form W-2GU	10	Schedule A	
Form 970	2	(Form 5713)	5
Form 982	2	Schedule B	
Form 1099-R	20	(Form 5713)	5
Form 1116	20	Schedule C	
Form 1310	2	(Form 5713)	1
Form 2106	2 per taxpayer****	Form 5884	1
Form 2106-EZ	1 per taxpayer	Form 5884-A	1
Form 2210	1	Form 6198	10
Form 2210F	1	Form 6251	1
Form 2120	4	Form 6252	10
Form 2441	1	Form 6478	1
Schedule 2	1	Form 6765	1
Form 2439	4	Form 6781	1
Form 2555	1 per taxpayer*	Form 8082	4
Form 2555EZ	1 per taxpayer*	Form 8271	2
Form 3468	1	Form 8275	1
Form 3800	1	Form 8275-R	1
Form 3903	2	Form 8283	1
Form 4136	1	Form 8379	1
Form 4137	1 per taxpayer*		
Form 4255	1		

ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>		<u>Schedule or Form</u>	<u>Maximum Number</u>	
Form 8396	1		Form 8860	1	
Form 8582	1		Form 8861	1	
Form 8582-CR	1		Form 8862	1	
Form 8586	1		Form 8863	1	
Form 8594	1		Form 8864	1	
Form 8606	1 per taxpayer*		Form 8865	5	
Form 8609-A	10		Schedule K-1		
Form 8611	5		(Form 8865)	10	
Form 8615	1		Schedule O		
Form 8621	5		(Form 8865)	5	
Form 8689	1		Schedule P		
Form 8697	4		(Form 8865)	5	
Form 8801	1		Form 8866	5	
Form 8812	1		Form 8873	10	
Form 8814	10		Form 8874	1	
Form 8815	1		Form 8880	1	
Form 8820	1		Form 8881	1	
Form 8824	5		Form 8882	1	
Form 8826	1		Form 8885	2	
Form 8828	1		Form 8886	10	
Form 8829	32 ***		Form 8889	2	
Form 8830	1		Form 8891	10	
Form 8833	10		Form 8896	1	
Form 8834	5		Form 8901	1	
Form 8835	1		Form 8903	1	
Form 8839	3		Form 8914	1	
Form 8844	1		Form 8915	1 per taxpayer*	
Form 8845	1		Form 9465	1	
Form 8846	1		Form Payment	2	
Form 8847	1		ST 0001	1	
Form 8853	1		ST 0002	9	
Form 8854	2				
Form 8859	1				

* Maximum of two per return on a Joint Return
(one for each taxpayer)

** Maximum of 45 (3 Rental Properties on each Schedule E)

*** Up to four Forms 8829 for each Schedule C

**** Maximum of four per return on a Joint Return
(two for each taxpayer)